EXHIBIT C

Client name	Category	Comments
3М Со	G (Top 50 Creditors)	Matters Listed Under Minnesota Mining and Manufacturing Company
AB SKF	Q (Major Suppliers)	Antitrust Matter Listed Under Colinx
ADEM - Water Division - Compliance Unit of Ground Water Branch (Alabama)	S (State and Other Governmental Authorities With an Interest in the Company)	Joint-State Matters For The State of Alabama; Nothing Specific For This Entity
ADEQ Tanks Program Division - Inspection and Compliance Unit (Arizona)	S (State and Other Governmental Authorities With an Interest in the Company)	Joint-State Matters For The State of Arizona; Nothing Specific For This Entity
Affinia	Q (Major Suppliers)	Foreign Trade Controls Matter
AFL-CIO Local 755	F (Parties to Litigation and Their Counsel)	Matter For American Federation of Government Employees (Parent Organization)
AFL-CIO Local 755	T (Unions Representing Company Employees)	Matter For American Federation of Government Employees (Parent Organization)
AlG Excess Casualty North America (Lexington)	D (Insurers)	Multiple Matters For Parent Company, Other Subsidiaries, and Affiliates
AIG Worldsource	D (Insurers)	Multiple Matters For Parent Company, Other Subsidiaries, and Affiliates

Client name	Category	Comments
Air Liquide Industrial US LP	O (Lienholders and Other Significant Lenders)	Antitrust Matter For Givaudan (Subsidiary of Air Liquide)
Air Resources Board (ARB) (California)	S (State and Other Governmental Authorities With an Interest in the Company)	Joint-State and Healthcare Matters For The State of California; Nothing Specific For This Entity
Alabama Department of Environmental Management	S (State and Other Governmental Authorities With an Interest in the Company)	Joint-State Matters For The State of Alabama; Nothing Specific For This Entity
Alabama Power Co.	M (Counterparties to Major Contracts)	Joint-State Matters For The State of Alabama; Nothing Specific For This Entity
Alcan Inc.	Q (Major Suppliers)	Antitrust and Patent Issues
Alcoa Inc	G (Top 50 Creditors)	Multiple Matters For Howmet Company, Of Which Alcoa Owns 85%. Antritrust and Patent Issues For Alcan (Subsidiary)
Allied World Assurance Holdings, Ltd	D (Insurers)	Matters For AIG and Units of Goldman Sachs, Whom Are Shareholders
Alltel	M (Counterparties to Major Contracts)	Telecommunications Matter For Pacific Telecom (Subsidiary)
Alps Electric Co Ltd	G (Top 50 Creditors)	Litigation, Tax, and Securities Matters
Aluminum Company of the Americas	Q (Major Suppliers)	Matters For Howmet Company, Of Which Alcoa (Short Form Name) Owns 85%. Open Antritrust and Patent Issues For Alcan (Subsidiary)

Client name	Category	Comments
American Equipment Leasing	O (Lienholders and Other Significant Lenders)	Multiple Matters For Citigroup (Parent Company)
American Finance Group	L (Counterparties to Major Leases)	Three Insurance Matters For American Premier Underwriters (American Financial Group)
Apple	F (Parties to Litigation and Their Counsel)	Multiple Legislation and Intellectual Property Matters For The Business Software Alliance; Apple is a Member of This Group
Arizona Department of Energy	S (State and Other Governmental Authorities With an Interest in the Company)	Joint-State Matters For The State of Arizona; Nothing Specific For This Entity
Arnold & Porter	F (Parties to Litigation and Their Counsel)	General Litigation Matter
Arvin Meritor	P (Major Customers)	Foreign Trade Controls Matter
AT&T Corp.	M (Counterparties to Major Contracts)	Multiple Employee Plans and Insurance Matters
Ayco Company LP	D (Insurers)	Goldman Sachs (Parent Company); Multiple Matters For Goldman Sachs
Balch & Bingham LLP	E (Professionals for the Past Three Years)	C&B Represents a Partner at Balch & Bingham (Robert W. Johnson II) in a Personal Matter; Two Other Open Personal Accounts for the Firm, Which Have Not Been Recently Used
Banc of America Securities LLC	K (Underwriters of Securities Issued by the Company)	Matter For Bank of America Securities (Parent Company); Multiple Matters For Bank of America N.A.

Client name	Category	Comments
Banco Santander Central Hispano S.A.	C (All Lenders)	Banking Matter For Abbey National plc (Related Entity)
Bank of America, N.A.	C (All Lenders)	Multiple Matters
Bank of New York	C (All Lenders)	Matters in Foreign Trade Controls, Finance and Bankruptcy
Bank One Michigan	O (Lienholders and Other Significant Lenders)	Acquired by JP Morgan Chase & Co. in 2004; Matters For JP Morgan and Bank One
Bank One Trust Company N.A.	J (Indenture Trustees)	Acquired by JP Morgan Chase & Co. in 2004; Matters For JP Morgan and Bank One
Bank One, NA	O (Lienholders and Other Significant Lenders)	Acquired by JP Morgan Chase & Co. in 2004; Matters For JP Morgan and Bank One
BB&T Capital Markets	K (Underwriters of Securities Issued by the Company)	Four Federal Election Law Matters
Bear Stearns	I (Record Note holders holding 5% or more)	Multiple Matters
Bear Stearns Inverstment Products	C (All Lenders)	Multiple Matters
Bell South	M (Counterparties to Major Contracts)	Communications Matter

Client name	Category	Comments
Blue Cross Blue Shield	M (Counterparties to Major Contracts)	Multiple Matters For Various Subsidiaries and Related Companies
BNP Paribas	C (All Lenders)	Antitrust Matter
BNP Paribas Securities Corp	K (Underwriters of Securities Issued by the Company)	Antitrust Matter For Parent Company (BNP Paribas)
Burson Marsteller	E (Professionals for the Past Three Years)	Food and Drug Matters For APCO Worldwide and GCI Group (Subsidiary of Parent Company: WPP Group)
C.E. Communication	M (Counterparties to Major Contracts)	Employee Plans Matters For Interpublic Group (Parent Company)
C.N.A.	R (Letter of Credit Issuers and Beneficiaries)	Matters For Subsidiaries of Loews Corp. (Also Parent of C.N.A. Insurance Companies, Columbia Casualty Company, Continental Casualty)
C.N.A. Financial Insurance	D (Insurers)	Matters For Subsidiaries of Loews Corp. (Also Parent of C.N.A. Insurance Companies, Columbia Casualty Company, Continental Casualty)
Cadillac	F (Parties to Litigation and Their Counsel)	Environmental and Foreign Trade Controls Matters Under General Motors (Parent Company) and Other Subsidiaries
California Environmental Protection Agency: (Cal EPA)	S (State and Other Governmental Authorities With an Interest in the Company)	Joint-State and Healthcare Matters For The State of California; Nothing Specific For This Entity
Calyon New York Branch	C (All Lenders)	Multiple Bankruptcy Matters

Client name	Category	Comments
Cambrex Bio Science	Q (Major Suppliers)	Food and Drug Matter Listed Under Cambrex Corp.
Candlewood Capital Partners LLC	C (All Lenders)	Corporate Governance Matter
Canon Financial Services	O (Lienholders and Other Significant Lenders)	Matters For Parent Canon
Canyon Capital CDO 2002-1 Ltd.	C (All Lenders)	Two Communications Matters; Managed by Canyon Capital Advisors LLC, sub of Canyon Partners, Inc.
Capital Group International, Inc.	H (Holders of 5% or More of Any Outstanding Equity Security of the Company)	One Tax and One Litigation Advice Matter For Subsidiaries of Parent Capital Group Companies
Capital Resource Group International, Inc.	H (Holders of 5% or More of Any Outstanding Equity Security of the Company)	One Tax and One Litigation Advice Matter For Subsidiaries of Parent Capital Group Companies
Cardinal Health	Q (Major Suppliers)	Insurance Matter For Parent Cardinal Healthcare
Cardinal Health 200, Inc.	M (Counterparties to Major Contracts)	Insurance Matter For Parent Cardinal Healthcare
Cardinal Health Canada 301, Inc.	Q (Major Suppliers)	Insurance Matter For Parent Cardinal Healthcare
Cellco Partnership	M (Counterparties to Major Contracts)	Matters For Verizon, A Related Entity

Client name	Category	Comments
Certified Unified Program Agencies (CUPA) (California)	S (State and Other Governmental Authorities With an Interest in the Company)	Joint-State and Healthcare Matters For The State of California; Nothing Specific For This Entity
Cigna Behavioral Health	M (Counterparties to Major Contracts)	Matter For Related Entity Connecticut General Life Insurance Company
CIGNA Corporation	G (Top 50 Creditors)	Matter For Related Entity Connecticut General Life Insurance Company
Citibank N.A.	C (All Lenders)	Multiple Matters For Citigroup (Parent Company)
Citibank Texas, National Association	F (Parties to Litigation and Their Counsel)	Multiple Matters For Citigroup (Parent Company)
Citicorp USA Inc.	C (All Lenders)	Multiple Matters For Citigroup (Parent Company)
Citicorp Vendor Finance, Inc.	O (Lienholders and Other Significant Lenders)	Multiple Matters For Citigroup (Parent Company)
Citigroup	I (Record Note holders holding 5% or more)	Multiple Matters For Citigroup (Parent Company)
Citigroup Financial Products Inc.	C (All Lenders)	Multiple Matters For Citigroup (Parent Company)
Citigroup Global Markets Inc.	K (Underwriters of Securities Issued by the Company)	Multiple Matters For Citigroup (Parent Company)

Client name	Category	Comments
City of Flint, Michigan	G (Top 50 Creditors)	Joint-State and Federal Benefits Matters For The State of Michigan; Nothing Specific For This Entity
City of Laurel, Mississippi	L (Counterparties to Major Leases)	Two Joint-State Matters For The State of Mississippi; Nothing Specific For Laurel, MS.
CNA Financial Insurance	N/A	Multiple Matters For Subsidiaries of Loews Corp. (Also Parent of C.N.A. Insurance Companies, Columbia Casualty Company, Continental Casualty)
CNA Insurance Companies	N/A	Multiple Matters For Subsidiaries of Loews Corp. (Also Parent of C.N.A. Insurance Companies, Columbia Casualty Company, Continental Casualty)
Colorado Department of Public Health and Environment (DPHE)	Authorities With an	Joint-State Matter For The State of Colorado; Nothing Specific For This Entity
Columbia Casualty Insurance Company	D (Insurers)	Multiple Matters For Subsidiaries of Loews Corp. (Also Parent of C.N.A. Insurance Companies, Continental Casualty)
Commissariat a L'Energie Atomique	Q (Major Suppliers)	Parent of Areva (Advisory), Alstom Power, Inc. (Insurance), Framatome ANP, Inc. (Energy); Three Matters Listed (Advisory, Energy, and Insurance)
Compaq Financial Services Corporation	O (Lienholders and Other Significant Lenders)	Multiple Matters For Related Party Hewlett-Packard
Compliance Counsel, Lear Corporation	F (Parties to Litigation and Their Counsel)	Two Matters (Corporate Governance and Securities Advice) Listed Under Lear Corporation
Connecticut General Life Insurance Company	M (Counterparties to Major Contracts)	Matter For Related Entity Connecticut General Life Insurance Company

Client name	Category	Comments
Constellation NewEnergy TX	M (Counterparties to Major Contracts)	General Corporate Matter For Constellation Energy
Continental Gummi- Werke AG	Q (Major Suppliers)	Also Known As Continental AG; Some Organizational and Governance Matters For Subsidiaries
Coral Energy Resources, LP	D (Insurers)	Matters For Subsidiaries of Related Party Shell Oil
County of Marquette, Michigan	L (Counterparties to Major Leases)	Joint-State and Federal Benefits Matters For The State of Michigan; Nothing Specific For This Entity
Credit Lyonnais	O (Lienholders and Other Significant Lenders)	Matters For Subsidiaries of Related Party Calyon
Credit Suisse First Boston LLC	K (Underwriters of Securities Issued by the Company)	One Open Matter
CSFB	E (Professionals for the Past Three Years)	One Open Matter
Cummins	P (Major Customers)	Matter For Related Party Cummins Engine Company
Dana Corp	G (Top 50 Creditors)	Multiple Matters
Dana Corp Global Production WHS	F (Parties to Litigation and Their Counsel)	Multiple Matters

Client name	Category	Comments
Danzas AEI	N/A	Bank and Finance Matter For Related Party Deutsche Postbank AG
Deloitte & Touche	Q (Major Suppliers)	Mergers and Aquisitiions, Government and Securities Matters For Various Subsidiaries
Deloitte Touche Tohmatsu	E (Professionals for the Past Three Years)	Mergers and Aquisitiions, Government and Securities Matters For Various Subsidiaries
Department of Toxic Substances Control (California)	S (State and Other Governmental Authorities With an Interest in the Company)	Joint-State and Healthcare Matters For The State of California; Nothing Specific For This Entity
Deutsche Bank AG	C (All Lenders)	Multiple Matters For Deutsche Bank and Other Subsidiaries (Real Estate, Trusts and Estates, etc)
Deutsche Bank Securities Inc.	K (Underwriters of Securities Issued by the Company)	Multiple Matters For Deutsche Bank and Other Subsidiaries (Real Estate, Trusts and Estates, etc)
Deutsche Bank Trust Company America	C (All Lenders)	Multiple Matters For Deutsche Bank and Other Subsidiaries (Real Estate, Trusts and Estates, etc)
E I Dupont de Nemours & Co Inc	Q (Major Suppliers)	Employee Plans Matter For Related Party DuPont Company
E I Dupont de Nemours & Co TX	G (Top 50 Creditors)	Employee Plans Matter For Related Party DuPont Company
Eaton Corporation	F (Parties to Litigation and Their Counsel)	One Open Matter

Client name	Category	Comments
EDS	E (Professionals for the Past Three Years)	Health Care Matter
Elco Textron Fastening Systems	F (Parties to Litigation and Their Counsel)	Foreign Trade Control and Employee Plan Matters For Parent Textron
Erie Cnty Dept Environ Serv. OH	M (Counterparties to Major Contracts)	Multiple Joint-State and Healthcare Matters For The State of Ohio; Nothing Specific For This Entity
Ernst & Young	E (Professionals for the Past Three Years)	Criminal Representation Matter
Federal Mogul Corp.	Q (Major Suppliers)	M&A and Anti-Trust Matters
Fidelity	E (Professionals for the Past Three Years)	Insurance Matter
First National Bank of Chicago	N/A	Subsidiary of JP Morgan Chase; Multiple Matters
Fitzgerald Wtr Lgt&Bond Com GA	M (Counterparties to Major Contracts)	Joint-State Matter For The State of Georgia; Nothing Specific For This Entity
Flagship Capital	N/A	Multiple Matters For Related Party Bank of America
Fleishman Hillard Japan, Inc	E (Professionals for the Past Three Years)	Fleishman Hillard Part of Omnicom; Criminal Representation and Food and Drug Matters

Client name	Category	Comments
Flint (City of) MI	M (Counterparties to Major Contracts)	Joint-State and Federal Benefits Matters For The State of Michigan; Nothing Specific For This Entity
Ford Motor Company	F (Parties to Litigation and Their Counsel)	Tax and Trade Controls Matters For Volvo
Ford Motor Land Development Corporation	L (Counterparties to Major Leases)	Tax and Trade Controls Matters For Volvo
Fujitisu Ltd	Q (Major Suppliers)	Environmental Matter in Europe
General Electric Capital Corporation	C (All Lenders)	Multiple Matters Listed For Parent Company and Various Subsidiaries
General Electric Co Inc	G (Top 50 Creditors)	Multiple Matters Listed For Parent Company and Various Subsidiaries
General Motors Corporation	L (Counterparties to Major Leases)	Environmental and Foreign Trade Controls Matters Under Related Party General Motors and Subsidiaries
General Motors Daewoo Auto and Technology	F (Parties to Litigation and Their Counsel)	Environmental and Foreign Trade Controls Matters Under Related Party General Motors and Subsidiaries
General Motors Investment Management Corporation	M (Counterparties to Major Contracts)	Environmental and Foreign Trade Controls Matters Under General Motors (Parent Company) and Subsidiaries
Georgia Department of Natural Resources	S (State and Other Governmental Authorities With an Interest in the Company)	Joint-State Matter For The State of Georgia; Nothing Specific For This Entity

Client name	Category	Comments
Germain's Technology Group	L (Counterparties to Major Leases)	Food and Drug Matter For Related Party Associated British Foods
GM do Brazil	M (Counterparties to Major Contracts)	Environmental and Foreign Trade Controls Matters Under Related Party General Motors and Subsidiaries
GM France	M (Counterparties to Major Contracts)	Environmental and Foreign Trade Controls Matters Under Related Party General Motors and Subsidiaries
GM License Exchange	M (Counterparties to Major Contracts)	Environmental and Foreign Trade Controls Matters Under Related Party General Motors and Subsidiaries
GMPT	F (Parties to Litigation and Their Counsel)	Health Care Matter For Related Party Electronic Data Systems
Goldman Sachs	I (Record Note holders holding 5% or more)	Multiple Matters For Goldman Sachs and Other Subsidiaries
Goldman Sachs Credit Partners L.P.	C (All Lenders)	Multiple Matters For Goldman Sachs and Other Subsidiaries
Harley Davidson	P (Major Customers)	Multiple Matters
Hella Kgaa Hueck & Co.	Q (Major Suppliers)	Antitrust Matter
Henry County REMC IN	M (Counterparties to Major Contracts)	Joint-State and Healthcare Matters For The State of Indiana; Nothing Specific For This Entity

Client name	Category	Comments
Hill & Knowlton	E (Professionals for the Past Three Years)	Food and Drug Matters For APCO Worldwide and GCI Group (Subsidiary of Parent Company: WPP Group)
Hitachi Automotive	Q (Major Suppliers)	Sarbarnes-Oxley Matter and EU Environmental Law Matter For Hitachi, Ltd. (Parent Company)
Hitachi Credit America Corp.	O (Lienholders and Other Significant Lenders)	Sarbarnes-Oxley Matter and EU Environmental Law Matter For Hitachi, Ltd. (Parent Company)
Hitachi Ltd	G (Top 50 Creditors)	Sarbarnes-Oxley Matter and EU Environmental Law Matter For Hitachi, Ltd.
Honda	P (Major Customers)	General and Customs Matters For American Honda Motor Company (Subsidiary)
Honeywell ACS Sensing & Control	F (Parties to Litigation and Their Counsel)	Employee Plans Matters In US; Other Data Protection and Foreign Trade Controls Matters In Europe
HP Finance	L (Counterparties to Major Leases)	Multiple Matters For Hewlett-Packard and Subsidiaries
HSBC Bank USA, National Association	C (All Lenders)	Consumer Protection Matter For Household International (Related Entity Became Part of HSBC in 2003)
HSBC Securities (USA) Inc.	K (Underwriters of Securities Issued by the Company)	Consumer Protection Matter For Household International (Related Entity Became Part of HSBC in 2003)
IBM Corporation	M (Counterparties to Major Contracts)	Multiple Matters

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Client name	Category	Comments
IDEM - Office of Land Quality (Indiana)	R (Letter of Credit Issuers and Beneficiaries)	Joint-State and Healthcare Matters For The State of Indiana; Nothing Specific For This Entity
IDEM - Office of Land Quality (Indiana)	S (State and Other Governmental Authorities With an Interest in the Company)	Joint-State and Healthcare Matters For The State of Indiana; Nothing Specific For This Entity
IDS Life Insurance Company	C (All Lenders)	General Matter For Related Party American Express
Illinois Environmental Protection Agency	S (State and Other Governmental Authorities With an Interest in the Company)	Joint-State Matters For The State of Illinois; Nothing Specific For This Entity
Illinois Tool Works Inc	G (Top 50 Creditors)	General and Insurance Matters
Ina-Schaeffler KG	Q (Major Suppliers)	Antitrust Matter For Related Party Endorsia.com International AB
Indiana -American Water Company, Inc.	M (Counterparties to Major Contracts)	Two Foreign Trade Control Matters For Parent, RWE AG
Indiana Department of Environmental Management (IDEM)	S (State and Other Governmental Authorities With an Interest in the Company)	Joint-State and Healthcare Matters For The State of Indiana; Nothing Specific For This Entity
ING Capital LLC	C (All Lenders)	Matters For ING Bank and Various Subsidiaries
ING Investment Management CLO I, Ltd	C (All Lenders)	Matters For ING Bank and Various Subsidiaries

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Client name	Category	Comments
ING Prime Rate Trust	C (All Lenders)	Matters For ING Bank and Various Subsidiaries
ING Senior Income Fund	C (All Lenders)	Matters For ING Bank and Various Subsidiaries
Ino Therapeutics, Inc.	Q (Major Suppliers)	Food and Drug Matter For Parent LindeGas LLC
Insurance Company of the State of Pennsylvania	D (Insurers)	Various Matters For Multiple Related Entities
Integrated Therapeutics Group, Inc.	M (Counterparties to Major Contracts)	Multiple Matters For Parent Schering-Plough
Integrated Waste Management Board (CIWMB) (California)	S (State and Other Governmental Authorities With an Interest in the Company)	Open Matters Joint-State and Healthcare Matters For The State of California; Nothing Specific For This Entity
Intel Corporation	M (Counterparties to Major Contracts)	Multiple Matters For Business Software Alliance; Intel is a Policy Only Member of This Organzation
Intellectual Property Mining	M (Counterparties to Major Contracts)	Two Bankruptcy Matters For IPM Inc.
International Truck	F (Parties to Litigation and Their Counsel)	Employee Plans Matter
Invensys	F (Parties to Litigation and Their Counsel)	Foreign Trade Controls Matter

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Client name	Category	Comments
Isuzu Group	P (Major Customers)	Bankruptcy Matter For Related Party Isuzu Motors Limited
Isuzu Motors Polska Sp Zo O	P (Major Customers)	Bankruptcy Matter For Related Party Isuzu Motors Limited
ITW Shakeproof Automotive	Q (Major Suppliers)	General and Insurance Matters For Illinois Tool Works
ITW Tomco	Q (Major Suppliers)	General and Insurance Matters For Illinois Tool Works
J.P. Morgan Securities Inc.	K (Underwriters of Securities Issued by the Company)	Multiple Matters For Parent J.P. Morgan and Other Subsidiaries
J.P. Morgan Trust Company	J (Indenture Trustees)	Multiple Matters For Parent J.P. Morgan and Other Subsidiaries
John Deere	Q (Major Suppliers)	Multiple Matters For Parent Deere and Co.
Johnson Controls	P (Major Customers)	Insurance Matter
Johnson Matthey PLC	R (Letter of Credit Issuers and Beneficiaries)	Food and Drug Matter
JPMorgan Chase Bank, N.A.	C (All Lenders)	Multiple Matters For Parent J.P. Morgan and Other Subsidiaries

Client name	Category	Comments
Kansas Department of Health & Environment	S (State and Other Governmental Authorities With an Interest in the Company)	Health Care and Federal Benefits Matters For The State of Kansas; Nothing Specific For This Entity
Kautex	P (Major Customers)	Foreign Trade Control and Employee Plan Matters For Textron (Parent Company), Which is a Firm Client
KDHE- Bureau of Environmental Remediation - Storage Tank Section (Kansas)	S (State and Other Governmental Authorities With an Interest in the Company)	Health Care and Federal Benefits Matters For The State of Kansas; Nothing Specific For This Entity
Kentucky Environmental and Public Protection Cabinet	S (State and Other Governmental Authorities With an Interest in the Company)	Joint-State Matters For The State of Kentucky; Nothing Specific For This Entity
Killam Industrial Development Partnership, Ltd.	L (Counterparties to Major Leases)	Two Criminal Representation Matters For Killam Group, Inc.
KKR Financial	N/A	Mattters Specific to Kohlberg, Kravis, & RobertsFirm Client (Energy, Bankruptcy, Food and Drug, and Litigation Advice Matters)
Kokomo Wastewater (City of) IN	M (Counterparties to Major Contracts)	Joint-State and Healthcare Matters For The State of Indiana; Nothing Specific For This Entity
Kyocera Mita America, Inc.	O (Lienholders and Other Significant Lenders)	Antitrust Matter For AVX Corporation
L-3 Communications	Q (Major Suppliers)	Criminal Representation Matter Listed For Level 3 Communications, Inc.
LaSalle Bank National Association	O (Lienholders and Other Significant Lenders)	Insurance Matter For Parent LaSalle Bank National Association

Client name	Category	Comments
LaSalle National Bank, as Trustee under Trust No 115897	L (Counterparties to Major Leases)	Insurance Matter For Parent LaSalle Bank National Association
Lear Corporation	M (Counterparties to Major Contracts)	One Corporate Governance and One Securities Advice Matter Listed Under Lear Corporation
Leasenet Group, Inc.	N/A	Securities Litigation For Parent Huntington Bancshares, Inc.
Limestone County Commission AL	M (Counterparties to Major Contracts)	Joint-State Matters For The State of Alabama; Nothing Specific For This Entity
Limestone County Wtr & Swr AL	M (Counterparties to Major Contracts)	Joint-State Matters For The State of Alabama; Nothing Specific For This Entity
Linklaters	E (Professionals for the Past Three Years)	Finance Matter
Lockheed Martin Energy Systems (Oak Ridge Lab)	M (Counterparties to Major Contracts)	Four Enivronmental Advice and Real Estate Matters For Parent Lockheed Martin
Lockport (City of) NY	M (Counterparties to Major Contracts)	Joint-State Matters For The State of New York; Nothing Specific For That Entity
Lucent Technologies	M (Counterparties to Major Contracts)	Multiple Employee Plan Matters For Lucent Technologies and AG Communications Systems Corp. (Subsidiary)
Magna Intier	P (Major Customers)	Federal Election Law Matter For Magna International, Inc. (Subsidiary of Parent Company)

Client name	Category	Comments
Magnavox Government and Industrial Electronics Company	M (Counterparties to Major Contracts)	This Company No Longer Exists. It Was Acquired By Hughes Aircraft Company in 1995. Hughes Aircraft is Now a Subsidiary of Raytheon. Open Environmental Matter For Raytheon
Marsh & McLennan Cos.	F (Parties to Litigation and Their Counsel)	Health Care Matter
Matsushita Electric Corporation of America	M (Counterparties to Major Contracts)	Three Matters For Subsidiaries of Parent Company; Multiple Matter Types
Matsushita Electric Industrial	G (Top 50 Creditors)	Three Matters For Subsidiaries of Parent Company; Multiple Matter Types
Matsushita Electrical Industrial Company	M (Counterparties to Major Contracts)	Three Matters For Subsidiaries of Parent Company; Multiple Matter Types
McCann-Erickson	E (Professionals for the Past Three Years)	Multiple Employee Plans Matters For Parent Interpublic Group of Companies
MCI Worldcom Communications, Inc	M (Counterparties to Major Contracts)	Multiple Closed Matters; Corporate Governance Matter For Wayne Huyard, President of MCI Mass Markets
Meadwestvaco Corp	Q (Major Suppliers)	Multiple Employee Plans Matters and One General Matter
Medstat Group, Inc.	M (Counterparties to Major Contracts)	Multiple M&A Matters and One Litigation Advice Matter For Parent The Thomson Company, Inc.
Medtronic Navigation	Q (Major Suppliers)	Various Matters in the US and Europe

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Client name	Category	Comments
Merrill Lynch, Pierce, Fenner & Smith Incorporated	K (Underwriters of Securities Issued by the Company)	Criminal Representation Matter For an Executive of Parent Merrill Lynch
Metlife	M (Counterparties to Major Contracts)	Several Legislative Matters
Metlife (Dental)	M (Counterparties to Major Contracts)	Several Legislative Matters
Metlife Capital LP	O (Lienholders and Other Significant Lenders)	Several Legislative Matters
Microsoft Services	Q (Major Suppliers)	Multiple Matters
Milacron Marketing Company	O (Lienholders and Other Significant Lenders)	Insurance Matter For Parent Milacron, Inc.
Mineba Co Ltd	Q (Major Suppliers)	Government Contracts Matter Listed Under NMB (USA) Inc.
Minnesota Pollution Control Agency	S (State and Other Governmental Authorities With an Interest in the Company)	Joint-State and Healthcare Matters For The State of Minnesota; Nothing Specific For This Entity
Minolta Business Solutions, Inc.	O (Lienholders and Other Significant Lenders)	Matter For Parent Konica Minolta in Europe
Minolta Business Systems, Inc	N/A	Matter For Parent Konica Minolta in Europe

Client name	Category	Comments
Mississippi Department of Environmental Quality	S (State and Other Governmental Authorities With an Interest in the Company)	Joint-State Matters For The State of Mississippi; Nothing Specific For This Entity
Missouri Department of Natural Resources	S (State and Other Governmental Authorities With an Interest in the Company)	Joint-State Matters For The State of Missouri; Nothing Specific For This Entity
Mitsubishi	P (Major Customers)	Various Matters For Parent Company and Other Subsidiaries
Mitsubishi Electric	Q (Major Suppliers)	Open Matter in Europe; Also Other Mitsubishi Matters Under Parent Company and Other Subsidiaries
Monroe County Water Authority NY	M (Counterparties to Major Contracts)	Joint-State Matters For The State of New York; Nothing Specific For This Entity
Montgomery City San Eng Dept OH	M (Counterparties to Major Contracts)	Multiple Joint-State and Healthcare Matters For The State of Ohio; Nothing Specific For This Entity
Morgan Stanley & Co. Incorporated	K (Underwriters of Securities Issued by the Company)	Multiple Matters For Parent Company and Other Subsidiaries
Morgan Stanley Senior Funding, Inc.	C (All Lenders)	Multiple Matters For Parent Company and Other Subsidiaries
Motorola Automotive	Q (Major Suppliers)	Multiple Matters For Parent Motorola and Other Subsidiary (Next Level Communications)
Motorola Credit Corporation	O (Lienholders and Other Significant Lenders)	Multiple Matters For Parent Motorola and Other Subsidiary (Next Level Communications)

Client name	Category	Comments
Motorola Quadrasteer	F (Parties to Litigation and Their Counsel)	Multiple Matters For Parent Motorola and Other Subsidiary (Next Level Communications)
Motorola, Inc.	N/A	Multiple Matters For Parent Motorola and Other Subsidiary (Next Level Communications)
MPEG LA	M (Counterparties to Major Contracts)	Joint-State and Federal Benfits Matters For The State of Louisiana; Nothing Specific For This Entity
National City Bank	C (All Lenders)	Multiple Financial and Regulatory Matters
National Semiconductor	Q (Major Suppliers)	Foreign Trade Controls Matter
Navistar International	P (Major Customers)	Employee Plans Matters Listed Under International Truck and Engine Corporation, Which is Noted as the Operating Name
NEC Corp	G (Top 50 Creditors)	Environmental Matter In Europe For the Japanese Business Council; NEC is a Member of This Group
NEC Electronics	Q (Major Suppliers)	Environmental Matter In Europe For the Japanese Business Council; NEC is a Member of This Group
New Brunswick (City of) NJ	M (Counterparties to Major Contracts)	Multiple Joint-State and Healthcare Matters For The State of New Jersey; Nothing Specific For This City.
New York State Elec & Gas NY	M (Counterparties to Major Contracts)	Insurance Matter For Parent Energy East Management Corporation

Client name	Category	Comments
Nextel	M (Counterparties to Major Contracts)	Nextel and Sprint Merged Effective 8/12/2005; One Insurance Matter for Sprint
Nextel West Corp.	M (Counterparties to Major Contracts)	Nextel and Sprint Merged Effective 8/12/2005; One Insurance Matter for Sprint
NFS LLC	I (Record Note holders holding 5% or more)	Insurance Matter For FMR Corp.
Niagara Mohawk NY	M (Counterparties to Major Contracts)	Insurance Matters For National Grid and Subsidiaries (Including Niagara Mohawk NY)
Niton Corporation	R (Letter of Credit Issuers and Beneficiaries)	One Food and Drug Matter and One Criminal Representation Matter For Parent Thermo Electron Corp.
Nokia Corporation	M (Counterparties to Major Contracts)	Covington and Burling Partner Retained as an Expert Witness in One Matter
Noranda	Q (Major Suppliers)	Multiple Matters For Dow Corning and Other Susidiaries
Noranda USA INC	Q (Major Suppliers)	Multiple Matters For Dow Corning and Other Susidiaries
North Alabama Gas District AL	M (Counterparties to Major Contracts)	Joint-State Matters For The State of Alabama; Nothing Specific For This Entity
NYSDEC	S (State and Other Governmental Authorities With an Interest in the Company)	Joint-State Matters For The State of New York; Nothing Specific For This Entity

Client name	Category	Comments
Ohio Department of Commerce	S (State and Other Governmental Authorities With an Interest in the Company)	Multiple Joint-State and Healthcare Matters For The State of Ohio; Nothing Specific For This Entity
Oklahoma Corporate Division	S (State and Other Governmental Authorities With an Interest in the Company)	Joint-State and Health Care Matters; Nothing Specific For That Entity
Olathe (City of) KS	M (Counterparties to Major Contracts)	Health Care and Federal Benefits Matters For The State of Kansas; Nothing Specific For This Entity
Omron Corp	Q (Major Suppliers)	Product Liability Matter Listed Under Omron Healthcare Europe BV, Which is Based Out of London.
O'Neal, Rodney	B (Former Officers and Directors For the Past Three Years)	Director For Firm Client Goodyear Tire and Rubber; Nothing Specific For Mr. O'Neal
Opie, John	B (Former Officers and Directors For the Past Three Years)	Director For Firm Client Wal-Mart; Nothing Specific For Mr. Opie
Oppenheimer & Co. Inc.	K (Underwriters of Securities Issued by the Company)	Client Group Participant For Western Railroad; Closed Financial Services Matter For Subsidiary
Orange County Health Care Agency	R (Letter of Credit Issuers and Beneficiaries)	Joint-State and Healthcare Matters For The State of California; Nothing Specific For This Entity
ORIX Warren, LLC / Orix GF Warren Venture	L (Counterparties to Major Leases)	Mergers and Acquisitions Matters For Orix Capital Markets, LLC (Subsidiary of Orix Corporation [Parent Company])
Paccar	P (Major Customers)	Insurance Matter

Client name	Category	Comments
Panasonic Automotive	Q (Major Suppliers)	Three Matters For Subsidiaries of Parent Panasonic
Panasonic Automotive	R (Letter of Credit Issuers and Beneficiaries)	Three Matters For Subsidiaries of Parent Panasonic
Paul Hastings Janofsky & Walker LLP	E (Professionals for the Past Three Years)	Employment Disputes Matter in London
Pennsylvania Department of Environmental Protection	S (State and Other Governmental Authorities With an Interest in the Company)	Joint-State and Healthcare Matters For The State of Pennslyvania; Nothing Specific For This Entity
Pepco Energy Services, Inc. (PES)	M (Counterparties to Major Contracts)	Multiple Matters
Pioneer Corp	Q (Major Suppliers)	Environmental Matter In Europe For the Japanese Business Council; Pioneer is a Member of This Organization
PNC Bank, N.A.	C (All Lenders)	Criminal Representation Matter
Portage Cnty Wir Resources OH	M (Counterparties to Major Contracts)	Multiple Joint-State and Healthcare Matters For The State of Ohio; Nothing Specific For This Entity
Promotora	P (Major Customers)	Food and Drug Matter Listed Under Promotora Agricola el Toro (Subsidiary)
PSE&G NJ	M (Counterparties to Major Contracts)	Federal Election Law and Insurance Matters For PSEG

Client name	Category	Comments
Raytheon Company	M (Counterparties to Major Contracts)	Environmental Advice Matter For Raytheon Canada Limited (Subsidiary)
Rochester Gas & Electric NY	N/A	Insurance Matter For Energy East Management Corporation (Parent Company)
Scotia Capital USA Inc.	K (Underwriters of Securities Issued by the Company)	Foreign Trade Control Matter
Sedgwick Claims Management Services, Inc.	E (Professionals for the Past Three Years)	Part of Marsh & McLennan Family Tree; Three Health Care Matters For Marsh & McLennan
Semiconductor Components	G (Top 50 Creditors)	Two Insurance Matters Listed For Related Entity Texas Pacific Group
Sensus	Q (Major Suppliers)	Two Food and Drug Matters For Sensus America LLC
Sequent Energy Services	E (Professionals for the Past Three Years)	Two Insurance Matters For Related Entity AGL Resources
SG Cowen Securities Corporation	K (Underwriters of Securities Issued by the Company)	Multiple Matters
Sharp Electronics Corp.	G (Top 50 Creditors)	Food and Drug Matter in the United States and Environmental Advice Matter in Europe
Siemens AG	G (Top 50 Creditors)	Matter For Siemens Medical Solutions USA, Inc. (Subsidiary of Parent Company)

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Client name	Category	Comments
Siemens Automotive Ltd	Q (Major Suppliers)	Matter For Siemens Medical Solutions USA, Inc. (Subsidiary of Parent Company)
Siemens GEN III	F (Parties to Litigation and Their Counsel)	Matter For Siemens Medical Solutions USA, Inc. (Subsidiary of Parent Company)
Siemens VDO Automotive Inc	F (Parties to Litigation and Their Counsel)	Matter For Siemens Medical Solutions USA, Inc. (Subsidiary of Parent Company)
Siemens VDO SA de CV	F (Parties to Litigation and Their Counsel)	Matter For Siemens Medical Solutions USA, Inc. (Subsidiary of Parent Company)
Societe Generale SA New York	C (All Lenders)	Multiple Matters
Sony Ericsson Mobile	Q (Major Suppliers)	Joint Venture; Multiple Matters For Sony
South Carolina Department of Health and Environmental Control	S (State and Other Governmental Authorities With an Interest in the Company)	Healthcare Matters For The State of South Carolina; Nothing Specific For This Entity
South Trust Bank	F (Parties to Litigation and Their Counsel)	Bankruptcy Matter For Wachovia Bank (Parent Company); Also Open Public Offerings Matter For Edison International (Related Entity)
Sprint	M (Counterparties to Major Contracts)	Insurance Matter
Sprint Spectrum, L.P.	M (Counterparties to Major Contracts)	Insurance Matter For Parent Sprint Corporation

Client name	Category	Comments
Sprint United	M (Counterparties to Major Contracts)	Insurance Matter For Parent Sprint Corporation
SPX Corp	Q (Major Suppliers)	Insurance Matters Listed Under SPX Corporation, The Marley Company and Related Entities
Stant Manufacturing (Gates)	N/A	Antitrust Matter Listed Under Colinx
State of Alabama Dept of Industrial Relations	R (Letter of Credit Issuers and Beneficiaries)	Joint-State Matters For The State of Alabama; Nothing Specific For This Entity
State of Georgia Workers' Compensation Board	R (Letter of Credit Issuers and Beneficiaries)	Joint-State Matter For The State of Georgia; Nothing Specific For This Entity
State of Indiana	M (Counterparties to Major Contracts)	Joint-State and Healthcare Matters For The State of Indiana; Nothing Specific For This Entity
State of Kansas Workers' Compensation Board	R (Letter of Credit Issuers and Beneficiaries)	Health Care and Federal Benefits Matters For The State of Kansas; Nothing Specific For This Entity
State of Michigan	G (Top 50 Creditors)	Joint-State and Federal Benefits Matters For The State of Michigan
State of New York	F (Parties to Litigation and Their Counsel)	Joint-State Matters For The State of New York
State of Ohio	G (Top 50 Creditors)	Multiple Joint-State and Healthcare Matters For The State of Ohio

Client name	Category	Comments
State of Tennessee	M (Counterparties to Major Contracts)	Joint-State Matter For The State of Tennesse; Nothing Specific For This Entity
State Street Bank and Trust Company	M (Counterparties to Major Contracts)	Multiple Financial Services Matters For Parent State Street Global Advisors, Ltd. Based in London
State Street Global Advisors	H (Holders of 5% or More of Any Outstanding Equity Security of the Company)	Multiple Financial Services Matters For Parent State Street Global Advisors, Ltd. Based in London
Storage Tek	N/A	Matters Listed Under The Business Software Alliance; Sun Microsystems (Parent Company of Storage Tek) is a Member of This Organization
Suzuki Group	P (Major Customers)	Matter Listed Under Suzuki Motor Company Ltd. in Europe
TCW Select Loan Fund, Limited	N/A	Subsidiary of Societe General; Multiple Matters For Societe General (Parent of TCW) and Other Subsidiaries (Including Numerous For SG Cowen)
Tennessee Department of Environmental & Conservation	S (State and Other Governmental Authorities With an Interest in the Company)	Joint-State Matters For The State of Tennessee; Nothing Specific For This Entity
Texas Commission on Environmental Quality	S (State and Other Governmental Authorities With an Interest in the Company)	Matters Listed Under State and Various Entities
Textron Inc	G (Top 50 Creditors)	Foreign Trade Control and Employee Plan Matters
The Huntington National Bank	O (Lienholders and Other Significant Lenders)	Matter For Parent Huntington Bancshares Incorporated (Parent Company)

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Client name	Category	Comments
TI Group	M (Counterparties to Major Contracts)	TI Group Merged to Form Smiths Group plc; Insurance Matter For Smiths Group
Ticona	N/A	International Disputes Matter For Celanese Americas Corporation (Subsidiary of Parent Company)
Time Warner	M (Counterparties to Major Contracts)	Corporate Governance Matter in Europe
Timken (Brazil)	F (Parties to Litigation and Their Counsel)	Antitrust Matters Under Parent Company and Other Subsidiaries
Timken Co, Inc	G (Top 50 Creditors)	Antitrust Matters Under Parent Company and Other Subsidiaries
Tomkins PLC	Q (Major Suppliers)	Antitrust Matter Listed Under Colinx
Toshiba American Information Systems	O (Lienholders and Other Significant Lenders)	Environmental Matter For Toshiba in Europe
Toshiba Corporation	M (Counterparties to Major Contracts)	Environmental Matter For Toshiba (Parent Company) in Europe
Towers Perrin	E (Professionals for the Past Three Years)	Criminal Representation Matter
TPG Advisors Inc	Q (Major Suppliers)	Insurance Matters Listed For Texas Pacific Group (Alternate Name For Entity)

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Client name	Category	Comments
Trianon Industries Corp	N/A	Antitrust Matter For Related Entity Colinx
Trico	F (Parties to Litigation and Their Counsel)	Multiple Matters Under Parent Company and Other Subsidiaries
Troy (City of Michigan)	N/A	Joint-State and Federal Benefits Matters For The State of Michigan; Nothing Specific For This Entity
TRW Automotive Holdings Corp	N/A	One Insurance Matter and One General Matter Listed Under Subsidiary of Parent Company
TRW Automotive Products	F (Parties to Litigation and Their Counsel)	One Insurance Matter and One General Matter Listed Under Subsidiary of Parent Company
Tulsa Utils Svc (City of) OK	M (Counterparties to Major Contracts)	Joint-State and Health Care Matters: Nothing Specific For That Entity
Tyco Electronics Corp	Q (Major Suppliers)	Insurance, Criminal Representation, and Food and Drug Matters Under Parent Company and Subsidiaries
Tyco International Ltd	Q (Major Suppliers)	Insurance, Criminal Representation, and Food and Drug Matters Under Parent Company and Subsidiaries
U.S. Bancorp Piper Jaffray, Inc.	K (Underwriters of Securities Issued by the Company)	Multiple Insurance Matters For Parent Company and Subsidiaries
UBS	E (Professionals for the Past Three Years)	Multiple Matters For Parent Company and Subsidiaries

Client name	Category	Comments
UBS AG	N/A	Multiple Matters For Parent Company and Subsidiaries
UBS Loan Finance LLC	C (All Lenders)	Multiple Matters For Parent Company and Subsidiaries
UBS Securities LLC	K (Underwriters of Securities Issued by the Company)	Multiple Matters For Parent Company and Subsidiaries
United Healthcare Insurance Company	N/A	Healthcare Matter For Parent UnitedHealth Group
US Steel Corporation	Q (Major Suppliers)	Employee Plans Matter
Valeo Climate Control USA	Q (Major Suppliers)	Fund Formation Matter For Related Entity Valeo Capital Partners
Valeo Electrical Systems, Inc.	F (Parties to Litigation and Their Counsel)	Fund Formation Matter For Related Entity Valeo Capital Partners
Valeo SA	Q (Major Suppliers)	Fund Formation Matter For Related Entity Valeo Capital Partners
Van Dorn Demag Corporation	N/A	Open Matter For Parent Proctor and Gamble; Kohlberg, Kravis, & Roberts (Another Subsidiary of P&G) Has Open Energy, Bankruptcy, Food and Drug, and Litigation Advice Matters
Verizon	M (Counterparties to Major Contracts)	Multiple Matters For Verizon

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Client name	Category	Comments
Verizon Wireless	M (Counterparties to Major Contracts)	Multiple Matters For Verizon
Verizon Wireless Messaging	M (Counterparties to Major Contracts)	Multiple Matters For Verizon
Volvo	F (Parties to Litigation and Their Counsel)	Tax and Trade Controls Matters
Volvo	P (Major Customers)	Tax and Trade Controls Matters
Volvo do Brazil Veiculos Ltda.	Q (Major Suppliers)	Tax and Trade Controls Matters For Related Entity Volvo
Volvo Parts North America, Inc.	Q (Major Suppliers)	Tax and Trade Controls Matters For Related Entity Volvo
Vulcan Ventures, Inc.	C (All Lenders)	Four Communication Matters For Vulcan Sports Media (Subsidiary)
Wachovia Bank National Association	C (All Lenders)	Bankruptcy Matter For Wachovia Bank (Subsidiary)
Wachovia Capital Markets, LLC	K (Underwriters of Securities Issued by the Company)	Bankruptcy Matter For Related Entity Wachovia Bank
Wal-Mart Stores CE	P (Major Customers)	Multiple Insurance and Campaign Finance Matters

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Client name	Category	Comments
Wells Fargo Bank Northwest, Trustee	O (Lienholders and Other Significant Lenders)	Multiple Financial Service and Financial Litigation Matters For Parent Wells Fargo Bank
Wells Fargo Van Kasper LLC	K (Underwriters of Securities Issued by the Company)	Multiple Financial Service and Financial Litigation Matters For Parent Wells Fargo Bank
Wilmer Cutler Pickering Hale and Dorr, LLP	E (Professionals for the Past Three Years)	Real Estate Matter
XM Emall LLC	P (Major Customers)	Two Insurance Matters For XM Satellite Radio
XM Satellite Radio	M (Counterparties to Major Contracts)	Two Insurance Matters
Zurich Financial Services	D (Insurers)	Zurich Financial Services is Ultimate Parent of Zurich American Insurance Company; Multiple Matters In Finance, Financial Services, and a Criminal Representation Matter